

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.51 OF 2000

The Commissioner of Central
Excise, Mumbai V .. Applicant.
V/s.
Hickson & Dadajee Ltd. .. Respondent.

Mr.P.S. Jetly with Mr.A.S. Rao for the applicant.

None for the respondent.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 30TH MARCH, 2005.

P.C. :

Heard learned counsel for the applicant.
None for the respondent, though served.

2. The applicants/petitioners are seeking reference on the following questions to this Court for authoritative opinion of this Court. The questions reads as under :

1. Whether there is any provisions in the Modvat rules regarding availment of higher notional credit at a later stage ?

2. In this situation, wherein the identical issue was pending before the Honourable Bombay High Court, was it proper on the part of the CEGAT to decide the case ?

3. Mr.Jetly, learned counsel appearing for the revenue submits that similar questions have already

been referred to this Court by the Tribunal, West Zonal Bench, Bombay in the case of Collector of Central Excise, Pune V/s. Serene Dyestuff Ind. Limited [1994 (69) ELT 665 (Tribunal)]. In this view of the matter, we direct the Tribunal to prepare and send statement of case along with necessary enclosures to this Court for opinion.

4. In this view of the matter, the application stands disposed of in terms of this order with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)